

**Allocation Transfer Interagency Agreement (IAG)
Obligational Authority and Fund Balance with Treasury
Transfer from Parent Appropriation to Transfer Appropriation**

Transfer of Appropriations via Allocation Transfer Inter Agency Agreement (IAG)

This section illustrates an allocation transfer based on an Interagency Agreement (IAG). The IAG authorizes the transfer of obligational authority and funding to another agency. The agency transferring funds is the Parent Appropriation Agency and the agency receiving funds is the Transfer Appropriation Agency. An example of a Parent Appropriation is 47X4542 which is the General Services Administration (GSA) Federal Building Fund. An example of a Transfer Appropriation is 68-47X4542.1 which is the allocation from GSA for the Environmental Protection Agency (EPA).

Funding may be transferred from the Parent Appropriation Agency to the Transfer Appropriation Agency at the time an allocation transfer IAG is signed or funds may be transferred later as they are needed by the Transfer Appropriation Agency for outlay purposes. In any event the authority to obligate transfers from the Parent Appropriation Agency to the Transfer Appropriation Agency may remain the authority of the Transfer Appropriation Agency for the budget period stipulated. Thereafter, unobligated transfer amounts may be transferred back to the Parent Appropriation Agency at any time, though it may be better to wait until all activity is complete, in order to avoid additional transfer having to occur due to potential overrun and recovery activity.

If the funding is transferred at the time of IAG, the Fund Balance with Treasury (1010) is decreased in the Parent Appropriation Agency and is increased in the Transfer Appropriation Agency via a SF-1151 Nonexpenditure Transfer Authorization. If funding is not transferred until needed for outlay, the Parent Appropriation Agency establishes a liability (2150) and the Transfer Appropriation Agency establishes a receivable (1330) for the funding to be received. Neither the receivable nor the liability is reported on the SF-133 since it is not related to budget execution. However, the Parent Appropriation Agency and the Transfer Appropriation Agency must report the respective liability and the receivable in order to support status of unexpended authority each agency has available.

The Parent Appropriation Agency reports the SF-133 Report on Budget Execution to OMB both for the Parent Appropriation Agency and the Transfer Appropriation Agency as a consolidated SF-133. The Parent Appropriation Agency also reports the Parent Appropriation Agency and the Transfer Appropriation Agency on the FMS-2108 Year End Closing Statement. However, for the FMS-2108 the Parent Appropriation Agency and the Transfer Appropriation Agency maintain a separate identity on the FMS-2108. All other reporting activities such as the SF-224, FACTS, etc. are reported by the Parent Appropriation Agency individually and by the Transfer Appropriation Agency individually.

Any allocation transfer IAG funding authority not used by the Transfer Appropriation Agency based on conditions of the IAG or by the nature of the appropriation (e.g. annual) must be returned to the Parent Appropriation Agency. In the case of an expired appropriation that is being cancelled and withdrawn to Treasury, it is a Treasury requirement that funds not be withdrawn on the FMS-2108 from a Transfer Appropriation account. Therefore, for the year the appropriation is being cancelled, the transfer back to the Parent Appropriation agency must be processed at Treasury before Treasury has final fund balances for the FMS-2108. Otherwise the Parent Appropriation Agency and the Transfer appropriations can not be cancelled.

The transfer out transactions begin with the anticipated transfer of current year funding to another agency based on an Allocation Transfer Interagency Agreement (IAG). In actual practice, there may not be an anticipated transfer transaction. The assumption is that OMB has apportioned the funds to the department/agency receiving the appropriation (the Parent Appropriation Agency) and the funds are recorded in 4510 - Apportionments at the time an allocation transfer IAG is signed. The transfer in transactions begin with the anticipated transfer based on a pending Allocation Transfer Interagency Agreement (IAG). In actual practice an anticipated transfer transaction probably does not occur. The receiving agency in this example is the Transfer Appropriation Agency and reports all activity to the Parent Appropriation Agency for budgetary (SF-133 and FMS-2108) reporting purposes.

The transactions in this illustration treat the transfer as an adjustment to Appropriated Capital instead of adjustment to advance accounts in the Parent Appropriation Agency and the Transfer Appropriation Agency. Using advance accounts would require periodic adjustments to the accounts based on activity that has occurred. While adjusting the advance would not be difficult for the Transfer (performing) Appropriation Agency to maintain and adjust, it would be more difficult for the Parent Appropriation Agency. Additionally, since the Parent Appropriation Agency has transferred obligational authority, the ultimate entry would be a decrease in the advance to the Transfer Appropriation Agency and a decrease in appropriated capital. Therefore, it seems appropriate to adjust Appropriated Capital at the time of the agency agreements.

The Parent Appropriation Agency and the Transfer Appropriation Agency have the option to transfer the Fund Balance with Treasury immediately or transfer the Fund Balance with Treasury at the time funding is needed to meet current outlays. The latter is used principally when the allocation transfer are with trust funds. In this situation funding remains in the trust fund and is transferred from the trust fund for outlay purposes.

When funds are transferred immediately after the allocation transfer IAG is signed, SGL account 1010 is increased in the Transfer Appropriation Agency and decreased in the Parent Appropriation Agency based on the processing on the SF-1151 Nonexpenditure Transfer Authorization (SF-1151) by Treasury. When funds are transferred based on cash outlay needs, a receivable (SGL account 1330) is recorded by the Transfer Appropriation Agency and a liability (SGL account 2150) is recorded by the Parent Appropriation Agency for the amount of the allocation transfer. As funds are needed for outlay and are transferred, the receivable and the liability are decreased based on the processing of the SF-1151 by Treasury.

SGL ACCOUNTS FOR ALLOCATION/APPROPRIATION TRANSFERS

Account Title: Receivable for Allocation Transfers
Account Number: 1330
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of allocations receivable by a transfer appropriation from a parent appropriation via nonexpenditure transfers (i.e., funds may be transferred based on disbursement needs).

Account Title: Liability for Allocation Transfers
Account Number: 2150
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of allocations payable from a parent appropriation to a transfer appropriation via nonexpenditure transfer (i.e., funds may be transferred based on disbursement needs).

Account Title: Anticipated Allocation Transfers
Account Number: 4165
Normal Balance: Either
Type of Account: Posting

Definition: The amount of budget authority anticipated to be transferred between a parent appropriation and a transfer appropriation via non-expenditure transfer during the fiscal year.

Account Title: Allocation Transfers
Account Number: 4175
Normal Balance: Either
Type of Account: Posting

Definition: The amount of budget authority transferred between a parent appropriation and a transfer appropriation via non-expenditure transfer during the fiscal year. This includes amounts that are receivable or payable in which the nonexpenditure transfer has not yet been accomplished, and amounts that are paid or collected in which the nonexpenditure transfer has been accomplished.

Conceptual Budgetary Framework

Budget Authority/Resources to Be Controlled

4119 Other Appropriations Realized

4165 Anticipated Allocation Transfers

4175 Allocation Transfers

4201 Total Actual Resources - Collected

Status of Budgetary Authority/Resources

4450 Unapportioned Authority - Available

4510 Apportionments

4610 Allotments - Realized Resources

4700 Commitments

4801 Undelivered Orders - Unpaid

4902 Expended Authority - Paid

For purposes of presentation, assume the following for allocation transfers.

| | |
|-----------------------------------|--------|
| Initial appropriation: | \$1000 |
| Anticipated transfer: | 300 |
| Actual transfer and allotment | 100 |
| Committed, obligated and expended | 50 |
| Expired | 50 |

1. The Parent Appropriation Agency receives an appropriation for \$1,000 and Treasury issues a warrant for \$1,000.

Parent Appropriation Agency (transfer out)

| | | | |
|------|-------------------------------------|-------|-------|
| 1010 | Fund Balance with Treasury | 1,000 | |
| 3100 | Appropriated Capital | | 1,000 |
| 4119 | Other Appropriations Realized | 1,000 | |
| 4450 | Unapportioned Authority - Available | | 1,000 |

Transfer Appropriation Agency (transfer in)

No entry

2. The Parent Appropriation Agency submits a SF-132 and receives an approved SF-132 from OMB apportioning the \$1,000.

Parent Appropriation Agency (transfer out)

| | | | |
|------|-----------------------------------|-------|-------|
| 4450 | Unapportioned Authority Available | 1,000 | |
| 4510 | Apportionments | | 1,000 |

Transfer Appropriation Agency (transfer in)

No entry

3. The Parent Appropriation Agency is negotiating an allocation transfer Interagency Agreement (IAG) with a Transfer Appropriation Agency in the amount of \$300. Anticipated allocation transfer IAGs are recorded by both Parent Appropriation Agency and Transfer Appropriation Agency. (Note that the Parent Appropriation Agency has been apportioned the funding by OMB.)

Parent Appropriation Agency (transfer out)

| | | | |
|-------------|-----------------------------------------|-----|------------|
| 4510 | Apportionments | 300 | |
| 4165 | Anticipated Allocation Transfers | | 300 |

Transfer Appropriation Agency (transfer in)

| | | | |
|-------------|-----------------------------------------|------------|-----|
| 4165 | Anticipated Allocation Transfers | 300 | |
| 4510 | Apportionments | | 300 |

4a. To record the actual transfer of authority based on an approved allocation transfer IAG for \$100. Actual fund balance with Treasury is to be transferred from the Parent Appropriation Agency to the Transfer Appropriation Agency at the time the Allocation Transfer IAG is signed.

Parent Appropriation Agency (transfer out)

| | | | |
|-------------|----------------------------------------|------------|------------|
| 4165 | Anticipated Allocation Transfer | 100 | |
| 4175 | Allocation Transfers | | 100 |
| 3100 | Appropriated Capital | 100 | |
| 1010 | Fund Balance With Treasury | | 100 |

Transfer Appropriation Agency (transfer in)

| | | | |
|-------------|-----------------------------------------|------------|------------|
| 4175 | Allocation Transfers | 100 | |
| 4165 | Anticipated Allocation Transfers | | 100 |
| 1010 | Fund Balance With Treasury | 100 | |
| 3100 | Appropriated Capital | | 100 |

or

4b. To record the actual transfer of authority based on an approved allocation transfer IAG for \$100. Actual fund balance with Treasury is to be transferred based on cash needs of the Transfer Appropriation Agency. A liability is recorded on the Parent Appropriation Agency and a receivable is recorded on the Transfer Appropriation Agency in the amount of the fund balance to be transferred.

Parent Appropriation Agency (transfer out)

| | | | |
|-------------|-------------------------------------------|------------|------------|
| 4165 | Anticipated Allocation Transfers | 100 | |
| 4175 | Allocation Transfers | | 100 |
| 3100 | Appropriated Capital | 100 | |
| 2150 | Liability for Allocation Transfers | | 100 |

Transfer Appropriation Agency (transfer in)

| | | | |
|-------------|--------------------------------------------|------------|------------|
| 4175 | Allocation Transfers | 100 | |
| 4165 | Anticipated Allocation Transfers | | 100 |
| 1330 | Receivable for Allocation Transfers | 100 | |
| 3100 | Appropriated Capital | | 100 |

5. The Transfer Appropriation Agency allots the funding authority from the IAG in the amount of \$100.

Parent Appropriation Agency (transfer out)

No entry

Transfer Appropriation Agency (transfer in)

| | | | |
|------|---------------------------------|-----|-----|
| 4510 | Apportionments | 100 | |
| 4610 | Allotments - Realized Resources | | 100 |

6. *The Transfer Appropriation Agency enters into a \$50 commitment.*

Parent Appropriation Agency (transfer out)

No entry

Transfer Appropriation Agency (transfer in)

| | | | |
|------|---------------------------------|----|----|
| 4610 | Allotments - Realized Resources | 50 | |
| 4700 | Commitments | | 50 |

7. *The Transfer Appropriation Agency incurs a \$50 obligation from the previous commitment.*

Parent Appropriation Agency (transfer out)

No entry

Transfer Appropriation Agency (transfer in)

| | | | |
|------|-----------------------------|----|----|
| 4700 | Commitments | 50 | |
| 4801 | Undelivered Orders - Unpaid | | 50 |

8a. *The Transfer Appropriation Agency anticipates a disbursement for the \$50 obligation. Funding was transferred when the Allocation Transfer IAG was signed.*

Parent Appropriation Agency (transfer out)

No Entry

Transfer Appropriation Agency

No Entry

-or-

8b. The Transfer Appropriation Agency anticipates a disbursement for the \$50 obligation. Funds are transferred based on cash outlay needs. The Transfer Appropriation Agency requests the transfer via SF-1151 of funds from the Parent Appropriation Agency to fund the outlay. The Parent Appropriation Agency prepares and submits the SF-1151 to Treasury and confirmed copies are received by both the Parent Appropriation and Subsidiary Appropriation Agency.

Parent Appropriation Agency (transfer out)

| | | | |
|-------------|------------------------------------------|-----------|----|
| 2150 | Liability for Allocation Transfer | 50 | |
| 1010 | Fund Balance With Treasury | | 50 |

Transfer Appropriation Agency

| | | | |
|-------------|-------------------------------------------|----|-----------|
| 1010 | Fund Balance With Treasury | 50 | |
| 1330 | Receivable for Allocation Transfer | | 50 |

9. The Transfer Appropriation Agency expends an obligation for \$50.

Parent Appropriation Agency (transfer out)

No entry

Transfer Appropriation Agency

| | | | |
|------|-----------------------------|----|----|
| 4801 | Undelivered Orders - Unpaid | 50 | |
| 4902 | Expended Authority - Paid | | 50 |
| 3100 | Appropriated Capital | 50 | |
| 5700 | Appropriated Capital Used | | 50 |
| 6100 | Operating/Program Expenses | 50 | |
| 1010 | Fund balance With Treasury | | 50 |

10a. At the end of year 1, there is unused authority that expires. Funds were transferred from the Parent Appropriation Agency to the Transfer Appropriation Agency at the time the Allocation Transfer IAG was signed. Assume for illustration that the Parent Appropriation Agency has no additional activity other than the transfer and all of the Transfer Appropriation Agency's activity appears in the transactions above. Pre closing trial balances for the Parent Appropriation Agency and the Transfer Appropriation Agency appear as follows:

| Parent Agency | | | Transfer Agency | | |
|---------------|-------|------------|-----------------|------------|-----|
| GL Acct | | | GL Acct | | |
| 1010 | 900 | | 1010 | 50 | |
| 2150 | | 0 | 1330 | 0 | |
| 3100 | | 900 | 3100 | | 50 |
| | | | | | |
| 4119 | 1,000 | | 4119 | 0 | |
| 4165 | | 200 | 4165 | 200 | |
| 4175 | | 100 | 4175 | 100 | |
| 4201 | 0 | | 4201 | 0 | |
| 4450 | | 0 | 4450 | | 0 |
| 4510 | | 700 | 4510 | | 200 |
| 4610 | | 0 | 4610 | | 50 |
| 4650 | | 0 | 4650 | | 0 |
| 4700 | | 0 | 4700 | | 0 |
| 4801 | | 0 | 4801 | | 0 |
| 4902 | | 0 | 4902 | | 50 |
| 5700 | | 0 | 5700 | | 50 |
| 6100 | 0 | | 6100 | 50 | |

or

10b. At the end of year 1, there is unused authority that expires. Funds are transferred from the Parent Appropriation Agency to the Transfer Appropriation Agency at the time funds are needed for outlay. Assume for illustration that the Parent Appropriation Agency has no additional activity other than the transfer and all of the Transfer Appropriation Agency's activity appears in the transactions above. Preliminary close trial balances for the Parent Appropriation Agency and the Transfer Appropriation Agency appear as follows:

| Parent Agency | | | Transfer Agency | | |
|---------------|-------|------------|-----------------|------------|-----|
| GL Acct | | | GL Acct | | |
| 1010 | 950 | | 1010 | 0 | |
| 2150 | | 50 | 1330 | 50 | |
| 3100 | | 900 | 3100 | | 50 |
| | | | | | |
| 4119 | 1,000 | | 4119 | 0 | |
| 4165 | | 200 | 4165 | 200 | |
| 4175 | | 100 | 4175 | 100 | |
| 4201 | 0 | | 4201 | 0 | |
| 4450 | | 0 | 4450 | | 0 |
| 4510 | | 700 | 4510 | | 200 |
| 4610 | | 0 | 4610 | | 50 |
| 4650 | | 0 | 4650 | | 0 |
| 4700 | | 0 | 4700 | | 0 |
| 4801 | | 0 | 4801 | | 0 |
| 4902 | | 0 | 4902 | | 50 |
| 5700 | | 0 | 5700 | | 50 |
| 6100 | 0 | | 6100 | 50 | |

**Crosswalk of Allocation Transfers
SF 133****Transferring Agency**

Resources:

| | | |
|-----------|-------------|-------------|
| 1A | 4119 | \$ 1000 |
| 1D | 4175 | -100 |
| 1E | 4165 | -200 |
| | | ----- |
| | | \$ 700 |

Status:

| | | |
|-----|------|--------|
| 9A1 | 4510 | \$ 700 |
|-----|------|--------|

Outlays: 8-3a-3b-3d-4a+12+/-13-(-14a-14b+14c+14d)

Receiving Agency

Resources:

| | | |
|-----------|-------------|---------------|
| 1D | 4175 | \$ 100 |
| 1E | 4165 | 200 |
| | | ----- |
| | | \$ 300 |

Status:

| | | |
|-----|------|--------|
| 8A | 4902 | \$ 50 |
| 9A1 | 4510 | 200 |
| 9A1 | 4610 | 50 |
| | | ----- |
| | | \$ 300 |

Outlays: 8-3a-3b-3d-4a+12+/-13-(-14a-14b+14c+14d)
\$ 50

Crosswalk SF 133**Consolidated**

Resources:

| | | |
|----|------|--------|
| 1A | 4119 | \$1000 |
|----|------|--------|

Status:

| | | |
|-----|------|--------|
| 8A | 4902 | \$ 50 |
| 9A1 | 4510 | 700 |
| | 4510 | 200 |
| | 4610 | 50 |
| | | ----- |
| | | \$1000 |

11. *Adjusting and closing entries at the end of year 1 are as follows:*

Parent Appropriation Agency (transfer out)

(a) To adjust anticipated transfers

| | | | |
|-------------|-----------------------------------------|------------|-----|
| 4165 | Anticipated Allocation Transfers | 200 | |
| 4510 | Apportionments | | 200 |

(b) To close appropriations to total resources

| | | | |
|------|------------------------------------|-------|-------|
| 4201 | Total Actual Resources - Collected | 1,000 | |
| 4119 | Other Appropriations Realized | | 1,000 |

(c) To close allocation transfers into total resources

| | | | |
|-------------|------------------------------------|------------|-----|
| 4175 | Allocation Transfers | 100 | |
| 4201 | Total Actual Resources - Collected | | 100 |

(d) To close apportionments to expired authority

| | | | |
|------|--------------------------------|-----|-----|
| 4510 | Apportionments | 900 | |
| 4650 | Allotments - Expired Authority | | 900 |

Transfer Appropriation Agency*(a) To adjust anticipated transfers*

| | | | |
|-------------|-----------------------------------------|-----|------------|
| 4510 | Apportionments | 200 | |
| 4165 | Anticipated Allocation Transfers | | 200 |

(b) To close expended appropriations

| | | | |
|------|------------------------------------|----|----|
| 4902 | Expended Authority - Paid | 50 | |
| 4201 | Total Actual Resources - Collected | | 50 |

(c) To close expenses and appropriated capital used

| | | | |
|------|----------------------------|----|----|
| 5700 | Appropriated Capital Used | 50 | |
| 6100 | Operating/Program Expenses | | 50 |

(d) To close available allotments to expired authority

| | | | |
|------|---------------------------------|----|----|
| 4610 | Allotments - Realized Resources | 50 | |
| 4650 | Allotments - Expired Authority | | 50 |

(e) To close allocation transfers to total resources

| | | | |
|-------------|------------------------------------|-----|------------|
| 4201 | Total Actual Resources - Collected | 100 | |
| 4175 | Allocation Transfers | | 100 |

12a. Trial balances after closing entries appear as follows when the Parent Appropriation Agency transferred funds to the Transfer Appropriation Agency at the time the Allocation Transfer IAG was signed:

| Parent Agency | | | Transfer Agency | | |
|---------------|-----|----------|-----------------|----------|----|
| GL Acct | | | GL Acct | | |
| 1010 | 900 | | 1010 | 50 | |
| 2150 | | 0 | 1330 | 0 | |
| 3100 | | 900 | 3100 | | 50 |
| 4119 | 0 | | 4119 | 0 | |
| 4165 | | 0 | 4165 | 0 | |
| 4201 | 900 | | 4201 | 50 | |
| 4450 | | 0 | 4450 | | 0 |
| 4510 | | 0 | 4510 | | 0 |
| 4610 | | 0 | 4610 | | 0 |
| 4650 | | 900 | 4650 | | 50 |
| 4700 | | 0 | 4700 | | 0 |
| 4801 | | 0 | 4801 | | 0 |
| 4902 | | 0 | 4902 | | 0 |
| 5700 | | 0 | 5700 | | 0 |
| 6100 | 0 | | 6100 | 0 | |

or

12b. Trial balances after closing entries appear as follows when the Parent Appropriation Agency transfers funds to the Transfer Appropriation Agency based on outlay needs:

| Parent Agency | | | Transfer Agency | | |
|---------------|-----|-----------|-----------------|-----------|----|
| GL Acct | | | GL Acct | | |
| 1010 | 950 | | 1010 | 0 | |
| 2150 | | 50 | 1330 | 50 | |
| 3100 | | 900 | 3100 | | 50 |
| 4119 | 0 | | 4119 | 0 | |
| 4165 | | 0 | 4165 | 0 | |
| 4175 | | | 4175 | | |
| 4201 | 900 | | 4201 | 50 | |
| 4450 | | 0 | 4450 | | 0 |
| 4510 | | 0 | 4510 | | 0 |
| 4610 | | 0 | 4610 | | 0 |
| 4650 | | 900 | 4650 | | 50 |
| 4700 | | 0 | 4700 | | 0 |
| 4801 | | 0 | 4801 | | 0 |
| 4902 | | 0 | 4902 | | 0 |
| | | | | | |
| 5700 | | 0 | 5700 | | 0 |
| 6100 | 0 | | 6100 | 0 | |

13a. The work to be completed by the allocation transfer has either been completed or the appropriation is being cancelled and there is unused/unobligated authority that needs to be transferred back to the Parent Appropriation Agency from the Transfer Appropriation Agency. In this illustration all funds were transferred to the Transfer Appropriation Agency at the time the IAG was signed. In the event of an appropriation being cancelled, the funds must be transferred back to the Parent Appropriation agency on or prior to September 30 of the year the funds are being cancelled in order for the Parent Appropriation Agency to withdraw the funds on the FMS-2108. No activity has occurred subsequent to the close of fiscal year 1. For illustration purposes, assume that the authority is in an expired status at the time the transfer to the Parent Appropriation Agency occurs and the funds are going to be cancelled at the end of the fiscal year.

Transfer Appropriation Agency (transferred to and now transferring from)

| | | | |
|------|------------------------------------|----|----|
| 4650 | Allotments - Realized Resources | 50 | |
| 4201 | Total Actual Resources - Collected | | 50 |
| 3100 | Appropriated Capital | 50 | |
| 1010 | Fund Balance With Treasury | | 50 |

Parent Appropriation Agency (transferred from and now transferred to)

| | | | |
|------|------------------------------------|----|----|
| 4201 | Total Actual Resources - Collected | 50 | |
| 4650 | Allotments - Expired Authority | | 50 |
| 1010 | Fund Balance With Treasury | 50 | |
| 3100 | Appropriated Capital | | 50 |

or

13b. The work to be completed by the allocation transfer has either been completed or the appropriation is being cancelled and there is unused/unobligated authority that needs to be transferred back to the Parent Appropriation Agency from the Transfer Appropriation Agency. In this illustration, funding was being transferred based on cash outlay needs. In the event of an appropriation being cancelled, the funds must be transferred back to the Parent Appropriation Agency on or prior to September 30 of the year the funds are being cancelled in order for the Parent Appropriation Agency to withdraw the funds on the FMS-2108. No activity has occurred subsequent to the close of fiscal year 1. For illustration purposes, assume that the authority is in an expired status at the time the transfer to the Parent Appropriation Agency occurs and the funds are going to be cancelled at the end of the fiscal year.

Transfer Appropriation Agency (transferred to and now transferring from)

| | | | |
|-------------|-------------------------------------------|----|-----------|
| 4650 | Allotments - Expired Authority | 50 | |
| 4201 | Total Actual Resources - Collected | | 50 |
| 3100 | Appropriated Capital | 50 | |
| 1330 | Receivable for Allocation Transfer | | 50 |

Parent Appropriation Agency (transferred from and now transferred to)

| | | | |
|-------------|-------------------------------------------|-----------|----|
| 4201 | Total Actual Resources - Collected | 50 | |
| 4650 | Allotments - Expired Authority | | 50 |
| 2150 | Liability for Allocation Transfers | 50 | |
| 3100 | Appropriated Capital | | 50 |

14. The trial balances prior to cancellation of the appropriation for the Parent Appropriation Agency and the Transfer Appropriation Agency are as follows:

| Parent Agency | | | Transfer Agency | | |
|---------------|-----|----------|-----------------|----------|---|
| GL Acct | | | GL Acct | | |
| | | | | | |
| 1010 | 950 | | 1010 | 0 | |
| 2150 | | 0 | 1330 | 0 | |
| 3100 | | 950 | 3100 | | 0 |
| | | | | | |
| 4119 | 0 | | 4119 | 0 | |
| 4165 | | 0 | 4165 | 0 | |
| 4175 | | | 4175 | | |
| 4201 | 950 | | 4201 | 0 | |
| 4450 | | 0 | 4450 | | 0 |
| 4510 | | 0 | 4510 | | 0 |
| 4610 | | 0 | 4610 | | 0 |
| 4650 | | 950 | 4650 | | 0 |
| 4700 | | 0 | 4700 | | 0 |
| 4801 | | 0 | 4801 | | 0 |
| 4902 | | 0 | 4902 | | 0 |
| | | | | | |
| 5700 | | 0 | 5700 | | 0 |
| 6100 | 0 | | 6100 | 0 | |

*15. Funding is cancelled based on M Account legislation***Parent Appropriation Agency**

| | | | |
|------|--------------------------------|-----|-----|
| 4650 | Allotments - Expired Authority | 950 | |
| 4350 | Canceled Authority | | 950 |
| 3100 | Appropriated Capital | 950 | |
| 1010 | Fund Balance With Treasury | | 950 |

Transfer Appropriation Agency

No Entry

16. Trial balances after transfer of the funds back to the Parent Appropriation Agency by the Transfer Appropriation Agency and after cancellation and withdrawal of funds to Treasury by the Parent Appropriation Agency appear as follows:

| Parent Agency | | | Transfer Agency | | |
|---------------|-----|----------|-----------------|----------|---|
| GL Acct | | | GL Acct | | |
| 1010 | 0 | | 1010 | 0 | |
| 3100 | | 0 | 3100 | | 0 |
| | | | | | |
| 4119 | 0 | | 4119 | 0 | |
| 4165 | | 0 | 4165 | 0 | |
| 4175 | | 0 | 4175 | 0 | |
| 4201 | 950 | | 4201 | 0 | |
| 4350 | | 950 | 4350 | | |

Allocation Transfers - Crosswalk for SF 133

Expired Funds/Years 2-5

Parent Agency

| | | |
|----|------|--------|
| 2A | 4201 | \$ 900 |
|----|------|--------|

| | | |
|-----|------|--------|
| 10D | 4650 | \$ 900 |
|-----|------|--------|

Receiving Agency

| | | |
|----|------|-------|
| 2A | 4201 | \$ 50 |
|----|------|-------|

| | | |
|-----|------|-------|
| 10d | 4650 | \$ 50 |
|-----|------|-------|

Allocation Transfers
Abbreviated Crosswalk for FMS-2108

| | Column 5 Post Closing Unexpended Balance | Column 7 Receivables | Column 10 Payables | Column 11 Unobligated Balance |
|-------------------------------------------------------------|---------------------------------------------------|-------------------------|-----------------------|-------------------------------------|
| | Acct. 1010 | **Acct 1330 | **Acct 2150 | Acct 4650 |
| Parent FBWT trs. when IAG signed | 900 | 0 | 0 | 900 |
| Trans FBWT trs. when IAG signed | 50 | 0 | 0 | 50 |
| Parent FBWT trs. based cash outlay needs | 950 | 0 | 50 | 900 |
| Trans. FBWT trs. based cash outlay needs | 0 | 50 | 0 | 50 |